LETTER REQUESTING REFUND

Applicant : Liu, et al.

App1. No. : 10/646,103

Filed : August 22, 2003

For : PASSIVATED MAGNETO-

RESISTIVE BIT STRUCTURE AND

PASSIVATION METHOD

THEREFOR

Examiner : Marcos D Pizzaro Crespo

Group Art Unit : 2814

Mail Stop 16

Director, U.S. Patent and Trademark Office

P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

An IDS with fee was filed on October 1, 2007 for the above-identified application. Applicants later realized that the Issue Fee had already been paid, and Applicants resubmitted the IDS, (disclosing the identical reference) in connection with an Request for Continued Examination under 37 CFR 1.114, and a Petition to Withdraw from Issuance under 37 CFR 1.313 on October 29, 2007.

If entitled (and a refund has not already been processed), Applicants request a refund of the IDS fees (\$180) paid on October 1, 2007. Please credit our Deposit Account No. 11-1410.

Please direct all future correspondence to Customer No. 20,995.

Respectfully submitted,

KNOBBE, MARTENS, OLSON & BEAR, LLP

Dated: Dec. 3, 2007

Muhl Okamits

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